



# State of Connecticut

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*Testimony by Representative Laura Hoydick  
Before the Finance, Revenue and Bonding Committee  
SB 1218, An Act Concerning Various Changes to Title 12  
Monday, March 28, 2011*

Good morning Chairman Daily and Widlitz, Ranking Members Roraback and Williams, and members of the Finance, Revenue and Bonding Committee. Thank you for allowing me the opportunity today to testify in favor of SB 1218.

I am testifying in support of the proposed changes to Connecticut General Statutes Sec. 12-412 as outlined in SB 1218 which allows partial sales and use tax exemption for purchases of motor vehicles equipped for the use of persons with physical disabilities. Not only is this language change a financial benefit for a physically impaired person by allowing a sales tax exemption on the specialized equipment in a motor vehicle, but it clarifies the original intent of the law so it is easily implemented by the Department of Motor Vehicles and the Department of Revenue Services.

Though the original statute is very clear that sales tax should not be charged for mobility enhancing equipment installed in a vehicle after the vehicle is purchased, it is unclear how to exempt sales tax of the handicapped equipment that is already installed in the motor vehicle when the vehicle is resold.

I would like to thank members of the committee and the Department of Revenue Services who researched and expedited the language changes. I would also like to commend Phyllis Brett, who worked diligently and resiliently to help constituent in need. Thank you for holding this hearing on SB 802 and I wish to express my support of the bill and ask the committee's favorable action.

Sincerely,

Rep. Laura Hoydick  
State Representative  
120<sup>th</sup> District